

## PREFACE

The Fiscal Year 2012/2013 Adopted Budget publication was developed to serve the needs of an audience that ranges from the Board of Supervisors and County Administration to the County departments and the general public. Since the need for financial information and detail varies with each group, the budget is presented in different formats, with differing levels of detail.

The *Budget Issues* section starts with a two-page brief that discusses the primary issues that the Board of Supervisors and County Administrator had to confront in developing the final budget. Since there are many who require more information on these considerations, the County Administrator's Recommended Budget, Tentative Budget, and Final Budget memoranda are also included in this section. These memoranda not only serve the purpose of providing background information on the fiscal year 2012/13 budget process, they also provide permanent documentation of the issues, considerations, and financial planning that went into the budget development.

Those individuals who are only interested in a broad-brush view of the budget may find all the information they require, by reviewing the Summary of All Activity by Fund (Schedule A) in the *State Reports* section of this publication. This schedule provides the total available resources and the total expenditures by fund.

Since others require a more comprehensive review of the budget, the *Budget Overview* section includes a discussion of Pima County's Financial Structure, as well as presentations of the expenditures, revenues, full time equivalents (positions with funded hours), and capital projects for fiscal year 2012/13.

The *Budget Planning Practices* section details the financial policies and provides an overview of the goals that guide Pima County's budget development process. The financial segment discusses the balanced budget requirement, taxes, the General Fund ending fund balance, accountability, and many other items that impact the budget development. The nonfinancial segment provides a general view of the nonfinancial and strategic planning goals and mission considerations that guide the departments.

Finally, detailed information on the program budgets are presented in the *Functional Areas* section. The introductory information in each functional area provides the program and department totals for expenditures, revenues, and full time equivalents; while the function statements, goals and objectives, performance measures, and financial summaries are presented in the department budget segments.



---

# MEMORANDUM

---

Date: September 14, 2012

To: The Honorable Chairman and Members  
Pima County Board of Supervisors

From: C.H. Huckelberry  
County Administrator

A handwritten signature in dark ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Fiscal Year 2012/2013 Adopted Budget**

Transmitted herewith is the budget for Fiscal Year (FY) 2012/2013, as adopted by the Board on June 19, 2012. This document provides the detail for the FY 2012/2013 budget, which totals \$1,233,496,441 in expenditures and \$990,329,374 in revenues.

Summary information by fund, department, and functional area provides a Countywide overview. Each department's operating budget is presented in a format that provides specific information on their revenues, authorized expenditures, staffing levels, programs, goals, and performance measures. The department information is divided into five broad functional areas (County Administration, Community & Economic Development, Justice & Law Enforcement, Health Services, and Public Works) which reflect the basic service areas within the County. This format is consistent with the presentations made to the Board during the budget process.

This document provides a framework to guide Pima County operations during the year. It represents many months of work, which includes the efforts of elected officials, department representatives and administrative staff throughout the County, and the staff of the Budget Division. All those involved are to be commended for their efforts and contributions.

It should also be noted that the FY 2011/2012 budget document received the Distinguished Budget Presentation Award from the Government Finance Officers Association. This is the fourteenth consecutive year the County's budget was so recognized.

Finally, the County has always been concerned about the property tax burden on residents and businesses within Pima County. We have been prudent in our budgeting of property tax revenues and mindful that increases can be economically detrimental even though they may be necessary from time to time. Our budget is not only balanced, it is based on the sound fiscal policy of moderating property tax burdens placed on Pima County residents and businesses. The combined primary and secondary property rates authorized in the FY 2012/13 Adopted Budget are unchanged from the prior fiscal year and reduce property taxes by more than \$12 million.

CHH/dr  
Attachment



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Pima County  
Arizona**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Danson Jeffrey R. Emer*

President

Executive Director

**This page intentionally left blank.**

# TABLE OF CONTENTS

## PIMA COUNTY CHARACTERISTICS

Arizona & Pima County Maps .....	1-1
Background Information.....	1-2
Demographic Data.....	1-4

## INTRODUCTION

Organization .....	2-1
Services Provided.....	2-2
The Budgetary Process .....	2-3
Fund Composition.....	2-3
Basis of Presentation .....	2-3
Basis of Budgeting .....	2-3
Budgetary Control.....	2-3
Budget Amendments .....	2-4
Budget Preparation and Approval .....	2-4

## LEGAL REQUIREMENTS

County Spending Limitation .....	3-1
Tentative Budget Preparation and Publication .....	3-1
Final Budget Adoption .....	3-2
Budget Revisions.....	3-2
Truth in Taxation.....	3-2
Adoption of Tax Levy .....	3-3
Property Tax Levy Limitation .....	3-3
Pima County Budget Resolution .....	3-7
County Free Library District Budget Resolution .....	3-8
Flood Control District Budget Resolution .....	3-9
Stadium District Budget Resolution.....	3-10
Levy of Taxes Resolution.....	3-11

## BUDGET ISSUES

Issues Synopsis.....	4-1
Recommended Budget Memorandum .....	4-3
Tentative Budget Memorandum.....	4-27
Adopted Budget Memorandum .....	4-31

## BUDGET OVERVIEW

Summary of Overview .....	5-1
Financial Structure.....	5-3
Consolidated Overview of County Budget by Fund .....	5-7
Total County Budget by Source and Use .....	5-8
Revenues & Expenditures for Fiscal Years 2010/2011 Through 2012/2013 .....	5-9
Budget in Brief 2012/2013 .....	5-11
Full Time Equivalent Positions .....	5-16
Capital Improvement Program Overview .....	5-20

## BUDGET PLANNING PRACTICES

Financial Policies.....	6-1
Non Financial and Strategic Planning .....	6-13

**STATE REPORTS**

Summary of State Reports.....7-1  
Summary Schedule of Estimated Revenues and Expenditures/Expenses .....7-2  
Summary of Tax Levy and Tax Rate Information .....7-3  
Summary by Fund Type of Revenues.....7-5  
Summary by Fund Type of Other Financing Sources and Interfund Transfers .....7-9  
Summary by Department of Expenditures/Expenses Within Each Fund Type .....7-14  
Summary by Functional Area and Department of Expenditures/Expenses .....7-16

**SUMMARY SCHEDULES**

Summary of Schedules.....8-1  
Fiscal Years 2010/2011-2012/2013  
    Summary of Changes in Fund Balances .....8-2  
    Summary of Expenditures by Fund and Department.....8-6  
    Summary of Revenues by Fund and Category.....8-10  
    Summary of Expenditures by Functional Area and Department .....8-15  
    Summary of Revenues by Functional Area and Department.....8-17  
    Summary of Expenditures by Fund and Object: Department.....8-19  
    Summary of Adopted Full Time Equivalent Positions .....8-24

**REVENUE SOURCES**

Purpose, Source List, and Dollar Summary .....9-1  
General Fund .....9-2  
Capital Projects .....9-4  
County Free Library .....9-5  
Debt Service .....9-6  
Development Services.....9-7  
Economic Development and Tourism .....9-8  
Employment and Training .....9-9  
Environmental Quality.....9-10  
Fleet Services.....9-11  
Health .....9-12  
Other Special Revenue Funds.....9-13  
Parking Garages.....9-15  
Print Shop.....9-16  
Regional Flood Control District .....9-17  
Regional Wastewater Reclamation .....9-18  
Risk Management.....9-19  
Solid Waste Management.....9-20  
Stadium District .....9-21  
Telecommunications.....9-22  
Transportation .....9-23  
Summary of Revenue Changes by Fund, Department, and Category.....9-24

## FUNCTIONAL AREAS BY PROGRAM

### County Administration

Summary of Expenditures by Fund: Program .....	10-1
Summary of Revenues by Fund: Program .....	10-3
Summary of Full Time Equivalents: Program .....	10-5
Assessor.....	10-7
Board of Supervisors .....	10-13
Clerk of the Board.....	10-17
Communications Office.....	10-23
County Administrator .....	10-27
Elections.....	10-31
Finance & Risk Management.....	10-35
Forensic Science Center .....	10-51
Human Resources.....	10-55
Information Technology .....	10-65
Non Departmental .....	10-71
Office of Emergency Management and Homeland Security.....	10-81
Procurement.....	10-87
Recorder.....	10-97
Treasurer.....	10-107

### Community & Economic Development

Summary of Expenditures by Fund: Program .....	11-1
Summary of Revenues by Fund: Program .....	11-2
Summary of Full Time Equivalents: Program .....	11-3
Community & Economic Development Administration .....	11-5
Community Development & Neighborhood Conservation .....	11-9
Community Development & Neighborhood Conservation Outside Agencies.....	11-23
Community Services, Employment & Training .....	11-25
County Free Library.....	11-33
Economic Development & Tourism.....	11-41
Kino Sports Complex.....	11-45
School Superintendent .....	11-51
Stadium District .....	11-59

### Justice & Law Enforcement

Summary of Expenditures by Fund: Program .....	12-1
Summary of Revenues by Fund: Program .....	12-3
Summary of Full Time Equivalents: Program .....	12-5
Clerk of the Superior Court .....	12-7
Constables .....	12-19
County Attorney.....	12-23
Indigent Defense .....	12-33
Justice Court Ajo .....	12-37
Justice Court Green Valley .....	12-43
Justice Courts Tucson .....	12-47
Juvenile Court.....	12-55
Office of Court Appointed Counsel.....	12-69
Public Fiduciary .....	12-79
Sheriff.....	12-83
Superior Court .....	12-97

**Health Services**

Summary of Expenditures by Fund: Program .....13-1  
Summary of Revenues by Fund: Program .....13-2  
Summary of Full Time Equivalents: Program .....13-3  
Health .....13-5  
Institutional Health .....13-21

**Public Works**

Summary of Expenditures by Fund: Program .....14-1  
Summary of Revenues by Fund: Program .....14-3  
Summary of Full Time Equivalents: Program .....14-5  
Capital Projects .....14-7  
    Capital Projects List .....14-11  
Development Services .....14-19  
Environmental Quality .....14-29  
Facilities Management .....14-37  
Fleet Services .....14-47  
Natural Resources, Parks & Recreation .....14-55  
Office of Sustainability and Conversation .....14-69  
Public Works Administration .....14-77  
Regional Flood Control District .....14-83  
Regional Wastewater Reclamation .....14-95  
Solid Waste Management .....14-103  
Transportation .....14-109

**CAPITAL IMPROVEMENT PROGRAM**

Capital Improvement Program Summary .....15-1  
Impact of Capital Improvement Projects on O & M and Revenue .....15-6  
Summary of Active Capital Improvement Projects .....15-8  
Major Capital Improvement Program Projects .....15-16

**SUPPLEMENTAL INFORMATION**

Supplemental Information Summary .....16-1  
Glossary of Terms and Acronyms .....16-2  
Department Listing .....16-25  
Pima County Budget Policies .....16-30  
Pima County Debt Policies and Practices .....16-39  
Bonding Disclosure, Accountability and Implementation .....16-43  
Long Term Debt Service Schedules .....16-50  
Valuation Of Property For Taxing Purposes In Arizona .....16-57  
Components of Arizona’s Property Tax System .....16-58  
Full Cash Values By Class: 2008 - 2012 .....16-59  
Limited Values By Class: 2008 - 2012 .....16-60  
Assessment Ratios By Class: 2008 - 2012 .....16-61  
Secondary Net Assessed Values By Class: 2008 - 2012 .....16-62  
Primary Net Assessed Values By Class: 2008 - 2012 .....16-63  
Property Tax Levies and Collections - Ten Year History .....16-64  
Property Tax Rates-Direct and Overlapping Governments-Ten Year History .....16-65  
Pima County Population, Cities & Towns, and Unincorporated Areas: 2000 - 2011 .....16-66  
Pima County Population Projections Compared with Arizona, Maricopa County  
    and Other Counties: 2000 - 2011, 2020, 2030, 2040, 2050 .....16-67  
Population & Employment - Ten Year History .....16-68  
Addresses & Telephone Numbers .....16-69